

## CHAPTER 8

### VILLAGE COMPTROLLER

#### SECTION:

- 1-8-1: Office Created
- 1-8-2: Appointment
- 1-8-3: Duties
- 1-8-4: Report of Money Received
- 1-8-5: Accounts Kept
- 1-8-6: Monthly Reports
- 1-8-7: Annual Reports
- 1-8-8: Salary
- 1-8-9: To Be Consistent
- 1-8-10: Nonconflict Provision

**1-8-1: OFFICE CREATED:** There is hereby created the office of Village Comptroller. He shall hold his office for the term of one (1) year and until his successor shall be appointed and qualified.

**1-8-2: APPOINTMENT:** The Village Comptroller shall be appointed annually at the regular meeting in May of each year or as soon thereafter as may be, and he shall before entering upon the duties of his office, take the oath prescribed by the Village officers, and shall execute a bond to the Village which shall be an amount of money that is not less than three (3) times the latest Federal census population or any subsequent census figure used for Motor Fuel Tax purposes.

**1-8-3: DUTIES:**

- (A) The Village Comptroller shall keep a separate account of each fund or appropriation, and debits and credits belonging thereto. He shall give to every person paying money into the Village Treasury a receipt therefore specifying the date of the payment, and upon what account paid, and he shall file copies of such receipts with the Village Clerk at the date of his monthly report.
- (B) The Village Comptroller shall keep an accurate register of all warrants redeemed and paid showing the number, dates and amount of each, the fund from which paid and the name of the

person to whom and when paid and he shall cancel all warrants as soon as redeemed by him.

**1-8-4: REPORT OF MONEY RECEIVED:** It shall be the duty of the Village Comptroller to report to the Village Clerk any officer authorized to receive money for the use of the Village who may fail to make a return of the money by him at the time required by law or by the provisions of this Code.

**1-8-5: ACCOUNTS KEPT:** The Village Comptroller shall keep his books and accounts in such manner as to show with entire accuracy all moneys received and disbursed for the Village, stating from whom and from what account received, and to whom and on what account paid out, and in such way that said books and accounts will exhibit the true financial condition of the Village, and in such manner as may be readily investigated and understood, and the same together with all files and papers of said office shall be at all times open to examination to the President, the Village Clerk, Finance Committee or any member of the Board of Trustees.

**1-8-6: MONTHLY REPORTS:** The Village Comptroller shall at the first regular meeting of each month render an account under oath showing the state of the Treasury at the date of such account, the condition of each appropriation and the balance of money in the Treasury. He shall also accompany such accounts with statements of all moneys received into the Treasury, and on what account, together with all warrants with any and all vouchers held by him, which shall be delivered to the Village Clerk and filed with said account in the Village Clerk's office upon the day of settlement. He shall return all warrants paid by him, stamped or marked "paid". He shall keep a register of all warrants.

**1-8-7: ANNUAL REPORTS:** The Village Comptroller shall annually, between the municipal and fiscal year make out and file with the Village Clerk a full and detailed account of all the receipts and expenditures of the Village, and of all his transactions as such Comptroller during the preceding fiscal year, which statement shall exhibit under separate and appropriate headings the several accounts with the several funds or appropriations. It shall be the duty of the Clerk to submit his counter financial report together with an annual report of the Treasury aforesaid to the President and Finance Committee of the Board of

1-8-7

1-8-10

Trustees, and if the President and said Committee shall be satisfied with said Comptroller's report and it properly exhibits the true financial condition of the Village, they shall return the same to the Village Clerk who shall cause such report of the Comptroller to be published in some newspaper published in the Village, and if no newspaper is published in the Village, then a copy thereof shall be posted in some public place in the Village.

**1-8-8: SALARY:** The Comptroller of the Village shall receive a salary as shall be determined from time to time by the President and Board of Trustees.

**1-8-9: TO BE CONSISTENT:** Wherever reference to the Village Treasurer occurs in existing ordinances, the term shall be construed to mean the Village Comptroller.

**1-8-10: NONCONFLICT PROVISION:** Nothing contained herein shall prohibit any Village Officer, Employee or Agent from additionally being appointed to the position of Comptroller as a position separate thereto.